

VIEW, INC.

AUDIT COMMITTEE CHARTER

Effective March 8, 2021

I. PURPOSE OF THE COMMITTEE

The purpose of the Audit Committee (the “*Committee*”) of the Board of Directors (the “*Board*”) of View, Inc. (the “*Company*”) is to assist the Board in overseeing and monitoring: (i) the Company’s accounting and financial reporting processes; (ii) the quality and integrity of the Company’s financial statements and the auditing of those financial statements; (iii) compliance with legal and regulatory requirements; (iv) the Company’s independent registered public accounting firm’s qualifications and independence; (v) the design and implementation of the Company’s internal audit function, if applicable; and (vi) the appointment, compensation, retention, oversight and performance of the Company’s independent registered public accounting firm. The Committee shall also perform such further functions as may be consistent with this Charter or assigned by applicable law, the Company’s certificate of incorporation or bylaws or the Board.

The independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report for inclusion in the Company’s Annual Report on Form 10-K is referred to herein as the “*Independent Auditor*.”

II. COMPOSITION OF THE COMMITTEE

The Committee shall consist of three or more independent directors as determined from time to time by the Board. Each member of the Committee shall be qualified to serve on the Committee pursuant to the requirements of the Nasdaq Stock Market (“*Nasdaq*”) and any additional requirements that the Board deems appropriate. In addition, at least one member of the Committee must be designated by the Board to be an “audit committee financial expert,” as defined by Item 407(d) of Regulation S-K of the U.S. Securities and Exchange Commission (the “*SEC*”). The chairperson of the Committee shall be designated by the Board, *provided* that if the Board does not so designate a chairperson, the members of the Committee, by a majority vote, may designate a chairperson.

Any vacancy on the Committee shall be filled by majority vote of the Board. No member of the Committee shall be removed except by majority vote of the Board.

III. MEETINGS AND PROCEDURES OF THE COMMITTEE

The Committee shall meet as often as it determines necessary to carry out its duties and responsibilities, but no less frequently than once every fiscal quarter. The Committee, in its discretion, may ask members of management or others to attend its meetings (or portions thereof) and to provide pertinent information as necessary. The Committee should meet separately on a periodic basis with (i) management, (ii) the head of the internal audit function, if

applicable, and (iii) the Independent Auditor, in each case to discuss any matters that the Committee or any of the above persons or firms believe warrant Committee attention.

A majority of the members of the Committee present in person or by means of a conference telephone or other communications equipment by means of which all persons participating in the meeting can hear each other shall constitute a quorum. The Committee shall maintain minutes of its meetings and records relating to those meetings and report regularly to the Board on its activities, as appropriate.

IV. DUTIES AND RESPONSIBILITIES OF THE COMMITTEE

In carrying out its duties and responsibilities, the Committee's policies and procedures should remain flexible, so that it may be in a position to best address, react or respond to changing circumstances or conditions.

The following duties and responsibilities are within the authority of the Committee, and the Committee shall perform such duties consistent with and subject to applicable law and rules and regulations promulgated by the SEC, Nasdaq, or any other applicable regulatory authority:

A. Selection, Evaluation and Oversight of the Independent Auditors

The Committee shall have the following duties and responsibilities with respect to the engagement of independent registered public accounting firms:

(a) Be directly responsible for the appointment, compensation, retention and oversight of the work of any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, and each such registered public accounting firm must report directly to the Committee.

(b) Review and approve the Independent Auditor's annual engagement letter, including the proposed fees contained therein, as well as all audit and permitted non-audit engagements and relationships between the Company and the Independent Auditor (which approval should be made after receiving input from the Company's management, if desired). Approval of audit and permitted non-audit services will be made by the Committee. The Committee also may delegate pre-approval authority to one or more of its members, who shall report any pre-approval decisions to the Committee at its next regularly scheduled meeting.

(c) Review the performance of the Independent Auditor, including the lead partner of the Independent Auditor, and, in its sole discretion (subject, if applicable, to shareholder ratification), make decisions regarding the replacement or termination of the Independent Auditor when circumstances warrant.

(d) At least annually, obtain and review a report from the Independent Auditor describing (i) the Independent Auditor's internal quality-control procedures and (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the Independent Auditor, or by any inquiry or investigation by governmental or professional

authorities within the preceding five years, respecting one or more independent audits carried out by the Independent Auditor, and any steps taken to deal with any such issues.

- (e) Evaluate the Independent Auditor's independence by, among other things:
 - (i) obtaining from the Independent Auditor and reviewing written statements and communications relating to relationships between the Independent Auditor and the Company required by applicable auditing standards of the Public Company Accounting Oversight Board (the "*PCAOB*") and SEC rules;
 - (ii) engaging in a dialogue with the Independent Auditor with respect to any disclosed relationships or services that may impact its objectivity and independence;
 - (iii) taking, or recommending that the Board take, appropriate actions to oversee the independence of the Independent Auditor;
 - (iv) monitoring the Independent Auditor's compliance with the audit partner rotation requirements contained in applicable SEC rules;
 - (v) monitoring compliance by the Company of the employee conflict of interest requirements contained in applicable SEC rules; and
 - (vi) engaging in a dialogue with the Independent Auditor to confirm that audit partner compensation is consistent with applicable SEC rules.

B. Oversight of Annual Audit and Quarterly Reviews

The Committee shall have the following duties and responsibilities with respect to the Company's annual audit and quarterly reviews:

- (a) Review and discuss with the Independent Auditor its annual audit plan, including the timing and scope of audit activities, and monitor such plan's progress and results during the year.
- (b) Review with management, the Independent Auditor and the head of the Company's internal audit function, if applicable, the following:
 - (i) all critical accounting policies and practices to be used;
 - (ii) any critical audit matters arising from the current period audit;
 - (iii) all alternative treatments of financial information that the Independent Auditor has discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the Independent Auditor;

- (iv) all other material written communications between the Independent Auditor and management, such as any management letter and any schedule of unadjusted differences; and
 - (v) any material financial arrangements of the Company which do not appear on the financial statements of the Company.
- (c) Resolve all disagreements between the Independent Auditor and management regarding financial reporting.

C. *Oversight of the Financial Reporting Process and Internal Controls*

The Committee shall have the following duties and responsibilities with respect to the Company's financial reporting process and internal controls:

- (a) Review:
 - (i) the adequacy and effectiveness of the Company's accounting and internal control policies and procedures on a regular basis, including the responsibilities, budget, compensation and staffing of the Company's internal audit function, if applicable, through inquiry and discussions with the Independent Auditor, management and the head of the Company's internal audit function; and
 - (ii) the yearly report prepared by management, and attested to by the Independent Auditor, assessing the effectiveness of the Company's internal control over financial reporting and stating management's responsibility for establishing and maintaining adequate internal control over financial reporting prior to its inclusion in the Company's Annual Report on Form 10-K.
- (b) Review periodically with the Chief Executive Officer, Chief Financial Officer and the Independent Auditor:
 - (i) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information; and
 - (ii) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.
- (c) Discuss guidelines and policies governing the process by which senior management of the Company and the relevant departments of the Company, including the internal audit function, assess and manage the Company's exposure to risk, as well as the Company's major litigation and financial risk exposures and the steps management has taken to monitor and control such exposures.

(d) Review and discuss with the Independent Auditor the results of the year-end audit of the Company, including any comments or recommendations of the Independent Auditor, and, based on such review and discussions and on such other considerations as it determines appropriate, recommend to the Board whether the Company's financial statements should be included in the Annual Report on Form 10-K.

(e) Review the type and presentation of information to be included in the Company's earnings press releases (especially the use of "pro forma" or "adjusted" information not prepared in compliance with generally accepted accounting principles), as well as financial information and earnings guidance provided by the Company to analysts and rating agencies (which review may be done generally (*e.g.*, discussion of the types of information to be disclosed and type of presentations to be made), and the Committee need not discuss in advance each earnings release or each instance in which the Company may provide earnings guidance).

D. Miscellaneous

The Committee shall have the following additional duties and responsibilities:

(a) Oversee the policies and procedures in the Company's Related Party Transactions Policy and review proposed transactions or courses of dealings requiring approval or ratification under such policy.

(b) Meet periodically with the General Counsel, and outside counsel when appropriate, to review legal and regulatory matters, including any matters that may have a material impact on the financial statements of the Company.

(c) Prepare the audit committee report required by Item 407(d) of Regulation S-K to be included in the Company's annual proxy statement.

(d) Review the Company's program to monitor compliance with the Company's Code of Business Conduct and Ethics, and meet periodically with the Company's General Counsel to discuss compliance with said Code of Business Conduct and Ethics.

(e) Provide for appropriate funding by the Company, as determined by the Committee, in its capacity as a committee of the Board, for payment of:

- (i) compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services;
- (ii) compensation to any advisers employed by the Committee; and
- (iii) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

(f) Establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters,

and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

(g) Perform such additional activities, and consider such other matters, within the scope of its responsibilities, as the Committee or the Board deems necessary or appropriate.

V. SUBCOMMITTEES; DELEGATION OF AUTHORITY

The Committee may form subcommittees for any purpose that the Committee deems appropriate and may delegate to such subcommittees such power and authority as the Committee deems appropriate; *provided, however*, that no subcommittee shall consist of fewer than two members; and *provided further* that the Committee shall not delegate to a subcommittee any power or authority required by any law, regulation or listing standard to be exercised by the Committee as a whole. Actions taken by any subcommittee shall be presented to the full Committee at the next Committee meeting.

VI. EVALUATION OF THE COMMITTEE

The Committee shall, no less frequently than annually and in coordination with the Nominating and Corporate Governance Committee, evaluate its performance. In conducting this review, the Committee shall evaluate whether this Charter appropriately addresses the matters that are or should be within its scope and shall recommend such changes as it deems necessary or appropriate. The Committee shall deliver to the Board a report, which may be oral, setting forth the results of its evaluation, including any recommended amendments to this Charter and any recommended changes to the Company's or the Board's policies or procedures.

VII. INVESTIGATIONS AND STUDIES; OUTSIDE ADVISERS

The Committee may conduct or authorize investigations into or studies of matters within the Committee's scope of responsibilities, and may retain, at the Company's expense, such independent counsel or other consultants or advisers as it deems necessary to carry out the Committee's responsibilities.